1. (Currently amended) A polishing composition comprising polymer particles <u>made</u> of a thermoplastic resin or polymer particles made of a thermosetting resin, and inorganic particles in an aqueous medium, wherein the inorganic particles have an average particle size of from 20 to 130 nm, and wherein an average particle size Dp (nm) of said polymer particles and an average particle size Di (nm) of said inorganic particles satisfy the following formula (1):

$$Dp \le Di + 50 \text{ nm} \tag{1}$$

wherein the inorganic particles are colloidal silica, and further wherein the pH of the polishing composition is from 7-12.

- 2. (**Original**) The polishing composition according to claim 1, wherein the polymer particles are made of a thermoplastic resin.
- 3. (**Original**) The polishing composition according to claim 1, wherein the polymer particles are made of a resin having a glass transition temperature of 200°C or less.
- 4. (**Original**) The polishing composition according to claim 1, wherein the polymer particles are made of a resin having a degree of cross-linking of 50 or less.
- 5. (**Previously presented**) The polishing composition according to claim 1, wherein the polymer particles and the inorganic particles have a zeta potential of zero or the same sign.

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6. (Original) The polishing composition according to claim 1, wherein a ratio of C_p/C_i

is from 0.03 to 2, wherein C_p is a content of the polymer particles in the polishing composition

and C_i is a content of the inorganic particles in the polishing composition.

7. (Currently amended) A polishing process for a substrate to be polished comprising

polishing the substrate to be polished with the polishing composition as defined in any one of

claims 1 to 6, wherein the substrate is a silicon substrate, a polysilicone substrate, or a silicon

oxide film.

8. (Previously presented) A process for improving a rate for polishing a substrate to be

polished using the polishing composition as defined in any one of claims 1 to 6.

9. (Previously Presented) The polishing process according to claim 7, wherein the

substrate to be polished is a substrate having silicon dioxide.

10. (Previously Presented) The polishing process according to claim 7, wherein the

substrate to be polished is an aluminum alloy substrate plated with Ni-P.

11-13. (Canceled)

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